S. Appt 4. [X-4]

194

bu's References.

71

ENERAL AND REVENUE SECRETARIAT

l Nos 3

Part B for March 43

SUBJECT

Revision of assessment on imports in Sangrur Dt

Dr Dr Reading Depts
L 2247 to 3134

3973/L

No 43-C 2163/42-43 Office of the Deputy Commissioner,
Kadur District,
Chickmagalur, dated the 28th December 1942.

From

The Deputy Commissioner,
Kadur District

To

The Secretary to Government,
Law Department,
Bangalore

Sir,

Subject:- Regarding revision of assessment on buildings and lands in the Sringeri Municipality

I have the honour to state that Mr B Radhakrishna appointed as Assessing Officer for this District in Government notification No L 10076-80/M1 52-41-34 dated 21st April 1942, has completed the revision of assessment on lands and buildings in the Municipal towns of Birur and Ajampura. He has now taken up revision work in the Sringeri Municipality. The assessment in Tarikere and Narasimharajapura Municipalities was last xxxxxxx revised during the year 1940-41 in connection with the revision of assessment in Chickmagalur, Kadur, Kudigere and Sringeri remain to be done.

2 The Minor Municipal Council, Sringeri, have pleaded their inability to engage the services of the Assessing Officer with an expenditure of about 200/-, in view of the poor finances of the Municipality. They have therefore resolved, at their meeting held on 30-11-1942 that a Sub-committee be constituted for revising the taxes. According to standing orders, the assessment will have to be revised by the Assessing Officer or such other Officer may be appointed by Government or generally a small town with 423 houses. With a view to avoid additional expenditure, to be incurred in this behalf by the Municipality, which will be out of proportion to the possible increase in assessment, and which cost the Municipality may not be able to bear, in my opinion the work of general revision of assessment in the Municipality be entrusted to the Deputy Commissioner or any Sub Deputy, also the Ex-Officio President of the Municipal Council.

I request that orders of Government the

in the matter may be kindly obtained and intimated to me

copy of the resolution of the Municipal Council is

enclosed

I have the honour to be
Sir,
Your most obedient servant,

Assistant Commissioner
for Deputy Commissioner,
Kadur District
Absent from Headquarters on tour

UFR 2

Under Rule 1(a) (chapter VI) of the Rules Regulating Taxation in the Minor Municipalities the assessment of taxes imposed in the form of a rate on buildings or lands or both in each municipality shall be made and revised by the Amildar or by such other officer as may be appointed by Govt (who will be called an Assessor)

2 Generally, an officer who has no connection with the municipal Council will be appointed for revision of assessment in the municipalities

3 As Sringeri is a small municipality and is unable to meet the expenditure for the pay and establishment of an assessing officer the Dy Comr Kadur has recommended that the Deputy Amildar, Sringeri Sub-taluk (ex-officio President of the Sringeri minor municipality) may be appointed as the Assessor for the revision of assessment on lands and buildings in this minor municipality

4 The recommendation of the deputy Comr may perhaps be approved under rule 1(a) Schedule II of the Taxation Rules 5 Submitted with a draft G.O.

Thos 18.1.43 GS 18.1.

6. Please note the financial condition of this Mfg accord to the Auditor's Report of the Mfg for 19 and 42 as copies of 15 & 16 as received under

L 18/1/43

7 A copy of the Accts relating to the Budget estimate of the Serampore Municipality for the year 1942 is placed below fl. It is seen therefrom that the normal expenditure within the normal income and the closing balance (Rs 2 S 10) is above the prescribed minimum

The Income and Expenditure of the Municipal amount Rs 6885 and 6294 respectively and are perhaps to be considered small. A Sum of Rs 100 has, however been provided in the current years budget for meeting the paypte of such an officer

Thos 19/1/43 GS 19/1

8. Revision of assessment on buildings & lands in a Mfg periodically is in the interests of the Mfg also it should not be considered an unnecessary expg to spend some amount in this direction It is all the better if an independent agency undertakes the work There would also be uniformity if the

4)

Continuation Sheet | File No / Current No 3973/1 | of | Page

is done by the Assessor who brings to bear upon his work all the experience he has gained in the office & as against his decision the Board may do anything in the shape of reducing the Deputy Assistant being a local officer with his local knowledge will have his own prejudices and bias which would be in the way of his independent judgment in fixing the assessment. He would be able to raise all values but it is to be done by him.

The financial circumstances of the Board is not certainly so bad as to prevent them meeting the expenses of appeals & they ought not on this behalf to be allowed to have some surplus, which use Dr has stated the Board to meet in the savings' Bank.

10) There are certain powers the rule by appointing the Deputy Assistant as Assessor having regard to the facts mentioned above it would be desirable to have the assessment done by the Assessor, whose duty the assessment on the Karnataka

Yours truly
Secy to
Govt

11 Even if the Municipal Council cannot meet the cost to

CITY LAW DEPT
AUG 20 1913
MYSORE

3473/2 Re Appointing the Dy Amildar Sirsi as the assessor for the revision of assessment of lands of Banks

Continuation Sheet 2nd File No / Current No 113 of 42 Page

Dy Amildar may be appointed

Marked S G

OFF Or T T R H - FOR L S G & P H Date 20/1/43 No 5634

20-1-43

29/1/43

30-1-43

Draft please

13

- Submit with a draft letter to the D C Kanara Dwd

1/2/43

1/2/43

2

The D C Kanara has

No K 7623 d 6/2 43

calls for certain information

TYPING SECTION 1 FEB 1943 G A & R ECTT

Subs A

5/2/43

from the D-C Wkd and

No A3-C 2163/42 d 18 3 43

furnishes the information called for in his previous letter d 28/1/43 the D C Kanara Rpt solicited orders of the appointment of the Deputy Amildar, Sirsi Taluk, as an Assessing Offr for the revision of assessment in progress in the Sirsi Taluk, for the reason that the local

could not bear the additional expenditure on that account by engaging an Assessing Officer to get the work done. In this Office letter dt 4.2.43 information was called for as to whether the financial position of the Municipality does not really admit of this expenditure to the extent of Rs 200/- for getting the assessment revised by an Assessing Officer who will have experience and independent judgement in fixing the assessment. The D.C now states that the proposal to get the revision of assessment done by an Assessing Officer is accepted by the local Municipality by incurring an expenditure not exceeding Rs 100/- for which provision has been made in the current year's sanctioned budget of the Municipality. And it is reported that the Assessing Officer who is working at Anantnag will shortly be directed to take up the work at Srinagar after completing the work at Anantnag.

17) A draft letter approving the proposal is submitted for orders - reference para 11 supra of the notes.

18) Re-cee paras 11 & 12 supra. Draft letter may be approved.

Mea 27/3/43 [illegible] 27/3/43

Continuation Sheet | File No / Current No 113 | Page 5664/42

Revision of assessment on properties in Singapore Island

19 May be approved
Mr Reid SG

Acc 25-3-43
L 29/3/43
Acc 29 3 43
Acc 30-3 43

OFFICE OF T ...T R
FOR L S G & P H
Dt 29 3 43
No 5059

TYPING SECTION
31 MAR 1943
GEN. & REV SECTT

To
The D ... Kandang Asl
No L 9747 of 31 3 42
Reference the proposal to get the revision of assessment done by an Assessing Officer in the Singapore Island

B
31/3/43

Continuation Sheet | File No / Current No | of | Page

WD 1140—GPB—50 000—5-11-42

Mel M/S 42-

Office of the Deputy Commissioner,
Kadur District,
NO A3 C 4769/41 Dated, Chikmagalur 17th September 1942

Budget Estimates of the Sringeri Minor Municipality for the year 1942-43

The Municipal Council have proposed the following budget for the year 1942-43

Opening Balance	1195
Receipts	6910
Expenditure	6480
Closing balance	1625

Receipts -

The Municipal Council anticipate an income of Rs 375/- under shop tax The figure is reduced to Rs 350 on the basis of the sanctioned and revised estimates for the year 1941-42

Expenditure -

As no provision has been made for payment of dearness allowance to the Municipal employees, the following alterations are made in the provisions made in respect of the - establishment charges -

Head	Provided by Municipal Council	Sanctioned
A2 (a) salary of Establishment	300	320
A II(1) Octroi	240	258

The revision of assessment in the Municipality has to be taken up during 1942-43 Hence, a sum of Rs 100 is provided to meet the pay and allowances of the Assessing Officer Under A II(2)(c) a sum of Rs 5/- is provided under contingencies As this is a new ~~ix~~ item, the provision is deleted A sum of Rs 125/- is provided by the Municipal ~~Chai~~ council under D(3)(4) compensation As the details of lands to be acquired etc ~~is~~ are not shown, the provision is deleted The provision of Rs 150 and Rs 40 made for (1) purchase of dust bins and (2) ~~booms~~ brooms etc , is reduced to Rs 50 and 10 respectively in view of the poor finances of the Municipality The provision

~~xxdeletad~~ ~~Thexproxxsi~~

of Rs 10/- made under "E(d) preparation of emulsion" is deleted as this is a new item and as a lumpsum provision of Rs 150 is made under cyanogasing charges as per standing orders As the proposal for the payment of allowance of Rs 2/- p m , to the Octroi Manegar, who attends to registration of births and deaths, is not covered by sanction of competent authority, the sum of Rs 24/- provided under E(4) is deleted The provision of Rs 50 made under G 4(d) "reception charges" is reduced to Rs 20, on the basis of the figures of sanctioned and revised estimates for the year 1941-42

With these modifications, the sanctioned budget estimates for the year 1942-43 will be as under

Head	Income	Head	Expenditure
A	6525	A	1447
C	10	B	1255
E	35	D	600
F	315	E	2422
	-----	F	45
Total	~~5885~~ 6885	G	150
Opening Balance	1919	H	60
	-----	I	315
Total	8804		-----
	-----		6294
		C B	2510

			8804

The normal expenditure is within the normal income The closing balance is above the prescribed minimum The Municipality have no investments at their credit They should provide funds for the drainage and water supply schemes which are still under preparation in the Sanitary Department The surplus amount should be invested in the Savings Bank as per standing orders The Municipal Council should investigate the possibilities of enhancing the resources, as they have commitments for the maintenance of the Veterinary Dispensary and the Maternity Hospital, which are under consideration

12/9/42

For Deputy Commissioner,
Kadur District

ಅಡಿಯಲ್ಲಿರುವ ಕೊಡಲು ಅವ
ಕಾಶವಿಲ್ಲದ್ದರಿಂದ ಪ್ರಶ್ನೆಗಳ ಅಪೇಕ್ಷಿ
ಪಿಸಿದಂತೆ ಈಮುನ್ನಿ ಪಾಲು ಭಾಗಿಯಾ
ವಶ್ಯಕವೆಂತಾಗಿರುವಾಗಿನಿಲುಯ್ಯ
ಕೆಂದಾಯುವನ್ನು ಅವ್ಯಕ್ತಕೆಂದೆನಿಂದ
ಸ್ಪಷ್ಟಗೊಳ್ಳಲಮುನ್ನಿ ಮಿಲಾಕೆನಿಲಿನ
ಒಂದುವಿಲಿಯಂಮಲರುಪೆರಿ ಶೀಲ್ಡ್
ಒಬ್ಬರೆಂತೆಯಲು ಆಗಿರುವಾಗಿನಿಲುಯ್ಯ

Presided over by me
Sd/ L Kallaiah
President.
30/11/42

"Copy"
Khalla
President-
Srinagar

Appendix F G —1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

ate of issue 4/2/43

Signed by Mer. GR Rao

List of enclosures

Copied by

Examined by

Section Rev

File No 113-42

Serial No

No L 7693

~~Records~~

To

The D C Kadur Dist

Sir

With reference to your letter no A3 C-2163/42 4 dated 28-12-42 requesting Sanction to the resolution of the Srungeri Munor Mul cl to appoint the Dy Amildars as the ~~Officer~~ Assessor for the periodical revision of Assessment on lands and buildings at the place, I am directed to State that the financial Condition of this Mul cl (according to the Budget estimate for the year 1942-43) is not

WD 04161—GPB—60 000—24 10 41

bad as to make it difficult to meet an expenditure of Rs 20 for getting the assessment revised by an assessing officer, which is clearly in the interests of the Municipality

I am to request you to be so good as to furnish your definite opinion as to whether the financial position of the Mpl'y ~~is really so bad as~~ does not really warrant the above expenditure for getting the annual assessment revised by an assessing officer, who will bring to bear upon his work all the experience he has gained in other Municipalities, and will also have independent judgment in fixing the assessment, being unconnected with the affairs of the municipal Council

I have &c

for Secy to Govt
Local Dept

Mel 113-42-88

No A3-C 2163/42-43. Office of the Deputy Commissioner
Enc one Kadur District
Chickmagalur dated the 18th March 1943

5664/L

From

The Deputy Commissioner
Kadur District

To

The Secretary to Government
Law Department,
Bangalore.

Sir

Regarding revision of assessment on lands and buildings in the Srinagari Minor Municipality

With reference to your letter No L 7623/M1 113-42 dated 4-2-1943 on the above subject I have the honour to state that a sum of Rs 100/- has been provided in the budget estimates of the Srinagari Municipality for the current year for meeting the expenditure towards the pay and allowances of the Assessing Officer The Minor Municipal Council Srinagari have also resolved at their meeting held on 28-2-1943 that an Assessing Officer may be entertained provided the cost in this behalf does not exceed the budget provision As Srinagari is a small Town with only 423 houses the revision work may not take more than two weeks and the expenditure also may not go beyond Rs 100/-

In these circumstances the Assessing Officer who is now working at Mudigere will be directed to proceed to Srinagari after completing his work at Mudigere A copy of the resolution of the Srinagari Municipal Council referred to above is enclosed

I have the honour to be
Sir
Your most obedient servant

Deputy Commissioner,
Kadur District

HPR 3

శ్రీ సంగారెడ్డి మున్సిపల్ కౌన్సిల్ సాధారణ కౌన్సిల్ సమావేశం తేదీ 21-2-43 నాడు ఉదయం 10 గంటలకు సమావేశమైనది

President

Present-
Present-13
Absent- 2
15

Subject-No 4

ప్లేగ్ లూ అదేసింగ్ ఆపీసరు అదేసింగ్ కు నెలకు 5 రూపాయలు జీతం ఇవ్వడానికి ఒప్పుకొని ఉన్నారు. ఇప్పుడు ఆ ఆపీసరు ఉద్యోగం వదిలి వేయడం వల్ల ఆ స్థానంలో మరొక ఆపీసరును నియమించడం అవసరమైనది. ఈ ఉద్యోగానికి ఎక్కువ మొత్తం ఇవ్వవలసి వస్తుంది. కనుక ఈ ఉద్యోగాన్ని రద్దు చేసి ఆ డబ్బును ఇతర ఖర్చులకు వినియోగించడం మంచిదని ఆలోచన చేసి ఈ ఉద్యోగాన్ని రద్దు చేయడం జరిగింది. ఈ విషయమై ఆపీసరు అదేసింగ్ కు ఉత్తరం వ్రాయడం జరిగింది. ఆ ఉత్తరానికి అతడు ఇచ్చిన సమాధానం ఏమనగా తనకు ఇంకా ఉద్యోగం చేయాలని ఉన్నదనీ, ఉద్యోగం రద్దు చేయడం వల్ల తనకు ఇబ్బంది కలుగుతుందనీ, ఉద్యోగం రద్దు చేయకుండా ఉండవలసిందిగా కోరుతూ ఉత్తరం వ్రాసినాడు. ఈ విషయమై ఆలోచన చేసి ఉద్యోగం రద్దు చేయడం మంచిదని నిర్ణయించడమైనది.

Presided over by me
Sd/- D. Kallaiah
21/2/43 President-

"Copy"
Ch. Secretary
& Ex. President

Appendix F G—1]

SUBJECT

Section hl
File No 113-42
Serial No 89

Diary No of letter replied to

No L9747

To

General and Revenue Secretariat

( )

the *194*

The D c Kandukal

Sir,

Date of issue 31/3

With reference to the correspondence ending with your letter No A3-c 2163/42-43 dy 18 3 43 stating that the revision of assessment work on lands and buildings in the Srinagar municipality would be got done through the Assessing officer working by increasing an expenditure not exceeding Rs 100/- for which provision has been made in the current years budget of the said municipality, as resolved

Signed by M Ghulam Rao

List of enclosures

Copied by KD/31/3

Examined by

WD 04161—GPB—60 000—24 10 41

by the Board held at their meeting held on 28 2 43 and that the Assessing officer who is working at Mudgere at present would be directed to take up the revision work in the Sringeri Taluk fully after the work ~~in that Mudgere~~ at Mudgere ~~is~~ is completed, I am directed to convey the approval of Govt to the proposals in question

I have etc

for Secy to Govt,
Law Dept